

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**Gangtok** **Monday 04<sup>th</sup> December, 2023** **No. 460**

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**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 03/2023-Rate/GST/SIKKIM**

**Date:- 28<sup>th</sup> February, 2023**

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No.1/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017, namely: -

In the said notification, -

- (i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled";

- (ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"186A	8214	Pencil sharpeners";

- (iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words " [other than pencil sharpeners]" shall be inserted.

2. This notification shall come into force on the 1<sup>st</sup> day of March, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**



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